



RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 4—State Use Tax**

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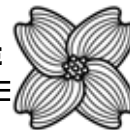
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**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 4 – State Use Tax**

**12 CSR 10-4.005 Purchaser Includes**  
 (Rescinded July 30, 2018)

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.

**12 CSR 10-4.010 Purchaser's Responsibilities**  
 (Rescinded July 30, 2018)

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.

*Southwestern Bell Telephone Co. v. Morris*, 345 SW2d 62 (1961). A compensating use tax such as the one now under scrutiny has been aptly characterized as a levy on the privilege of using, within the taxing state, property purchased outside the state, if the property would have been subject to the sales tax had it been purchased at home. It seems to be universally considered that the use tax and sales tax laws are complimentary and supplementary to each other.

*Pryor Executive Planes, Inc. v. Director of Revenue*, Case No. RS-82-0463, (A.H.C. 8/6/87). The Administrative Hearing Commission examined the case under 144.615(6), RSMo which limits the resale exemption to goods held by 1) retailers, 2) solely for resale, and 3) in the regular course of business. As a retailer whose regular business was the sale of aircraft, petitioner met two prongs of the test. Petitioner failed to meet the second requirement because petitioner chartered the aircraft, rented the aircraft to its shareholders and depreciated the aircraft for income tax purposes. The commission stated these uses were inconsistent with petitioner's holding of aircraft solely for resale, and instead constituted use or consumption sufficient to subject the acquisition of the aircraft to use tax.

**12 CSR 10-4.015 Sale Consummation**  
 (Rescinded March 30, 2024)

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed July 27, 2023, effective March 30, 2024.

*Director of Revenue v. Superior Aircraft Leasing Co., Inc.*, No. 68857 (Mo. banc 7/14/87). The Missouri Supreme Court overruled the line of cases applying the old taxable moment doctrine in *L & L Marine Service and Management Services* and adopted the four-part test of *Complete Auto Transit*, 430 U.S. 274, 97 S. Ct. 1076 (1977).

The state's right to tax interstate commerce is limited, however, and no state tax may be sustained unless the tax: 1) has a substantial nexus with the state; 2) is fairly apportioned; 3) does not discriminate against interstate commerce; and 4) is fairly related to the services provided by the state.

Here, even though the plane was hangared and repairs, if needed, were made in Dayton, Ohio, there were contacts with Missouri sufficient to create a substantial nexus. The taxpayer

could use Missouri courts to enforce resolutions arising from its board meetings. The court concluded also that the use tax imposed was also fairly apportioned. Missouri statutes allow credits for taxes paid to another state; however, Superior Aircraft had not paid sales or use tax to any other state and even if it had done so Missouri has a system of tax credit for taxes paid in other states.

Finally, the court concluded that there was no discrimination since interstate and intra-state commerce are equally burdened.

**12 CSR 10-4.020 Delivery**  
 (Rescinded July 30, 2018)

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.

*Director of Revenue v. Superior Aircraft Leasing Co., Inc.*, No. 68857 (Mo. banc 7/14/87). The Missouri Supreme Court overruled the line of cases applying the old taxable moment doctrine in *L & L Marine Service and Management Services* and adopted the four-part test of *Complete Auto Transit*, 430 U.S. 274, 97 S. Ct. 1076 (1977).

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Finally, the court concluded that there was no discrimination since interstate and intrastate commerce are equally burdened.

Therefore, under the test prescribed in *Complete Auto Transit*, the court held that the imposition of Missouri use tax was permissible under the Commerce Clause of the United States Constitution.

**12 CSR 10-4.025 Guideline for When Title Passes**  
 (Rescinded January 12, 1987)

*AUTHORITY:* section 144.705, RSMo 1969, U.T. Regulation 605-5 filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Sept. 23, 1986, effective Jan. 12, 1987.

**12 CSR 10-4.030 Delivery Charges**  
 (Rescinded May 9, 1994)

*AUTHORITY:* section 144.705, RSMo 1986. U.T. regulation 605-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Amended: Filed Sept. 23, 1986, effective Jan. 12, 1987. Amended: Filed Sept. 11, 1990, effective Feb. 14, 1991. Rescinded: Filed Oct. 1, 1993, effective May 9, 1994.

**12 CSR 10-4.035 Consideration Other Than Money**  
 (Rescinded July 30, 2018)



*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

***Weather Guard, Inc. v. Director of Revenue***, 746 SW2d 657 (Mo. App. 1988). The court cited ***King v. National Super Markets, Inc.***, 653 SW2d 220 (Mo. banc 1983), which held that when the cost of paper sacks was factored into the price for which goods were sold, that constituted a resale under section 144.615(6), RSMo. The court opined that because the customers paid sales tax on the increased cost of insulation, there was no loss of revenue, and to impose a use tax on the insulation blowing machines to the wholesaler of the insulation would amount to double taxation.

**12 CSR 10-4.040 Delivery Expenses to Purchaser**  
(Rescinded April 9, 1994)

*AUTHORITY: section 144.705, RSMo 1986. U.T. regulation 605-8 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Oct. 1, 1993, effective April 9, 1994.*

**12 CSR 10-4.045 Cancelled Sales**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-9 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.050 Cost of Doing Business**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-10 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

***Management Services, Inc. v. Spradling***, 547 SW2d 466 (Mo. banc 1977). Changes for out-of-state laboratory services were not incidental to film production and were therefore not subject to use tax.

**12 CSR 10-4.055 Regulations Under Section 144.020, RSMo**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-11 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

***King v. L & L Marine Service, Inc.***, 647 SW2d 524 (Mo. banc 1983). Use tax is a levy on the privilege of using within the taxing state, property purchased outside the state, if the property would have been taxable if purchased at home.

**12 CSR 10-4.060 Vendor Includes**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-12 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.070 Use Tax License Necessary**  
(Rescinded March 30, 2001)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 610-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Sept. 27, 2000, effective March 30, 2001.*

**12 CSR 10-4.075 Sales to Contractors**  
(Rescinded March 30, 2001)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 610-2 filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Sept. 27, 2000, effective March 20, 2001.*

**12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.085 Liability of Out-of-State Vendors**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed May 16, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

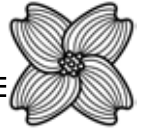
***Primary Steel, Inc. v. Director of Revenue***, Case No. RS-82-0059 (A.H.C. 9/7/83). The issue in this case was whether there was sufficient nexus between the state of Missouri and the taxpayer to justify imposing upon the taxpayer the duty of collecting vendor use tax for sales made to Missouri customers. The court looked to the decision in ***Miller Bros. Co. v. Maryland***, 347 U.S. 340 (1954) which seemed to establish a standard of a continuous local solicitation versus no solicitation other than the incidental acts of general advertising. The commission found that there must be continuous, or at least regular local solicitation, and that the occasional trips made to the state of Missouri by taxpayer's salesmen did not constitute regular solicitation. For that reason it was found that there was no nexus in the state of Missouri.

**12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.095 Motor Vehicle Purchased**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*



**12 CSR 10-4.100 Tax Paid to Another State**  
(Rescinded March 30, 2024)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-5 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Oct. 15, 1984, effective Feb. 11, 1985. Rescinded: Filed July 27, 2023, effective March 30, 2024.*

**12 CSR 10-4.105 Resale**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

*Wendy's of Mid-America, Inc. v. Department of Revenue, Case No. RS-79-0222 (A.H.C. 7/22/82). Machinery and equipment used in fast food restaurants are not entitled to section 144.030(4), RSMo exemption because fast food restaurants clearly do not constitute manufacturing plants. Section 144.615(6), RSMo exemption from use tax is applicable to foil, wax paper and bags used in fast food restaurants because they are held solely to be incorporated into products which are resold in the regular course of taxpayer's business.*

*Paper bags transferred to customers by retail grocer were purchased by grocer for resale (see **King v. National Super Markets, Inc.**, 653 SW2d 220 (Mo. banc 1983)). Wooden shipping pallets were not purchased for resale by shipper (see **Floyd Charcoal Co., Inc. v. Director of Revenue**, 599 SW2d 173 (Mo. banc 1980)); fact that soft drink bottles could be returned for deposit did not make jobbers liable for use tax on theory that they had purchased at retail (see **Smith Beverage Co. of Columbia, Inc. v. Reiss**, 568 SW2d 61 (Mo. En banc 1978)).*

*Pryor Executive Planes, Inc. v. Director of Revenue, Case No. RS-82-0463 (A.H.C. 8/6/87). The Administrative Hearing Commission examined the case under 144.615(6), RSMo which limits the resale exemption to goods held by 1) retailers, 2) solely for resale, 3) in the regular course of business. As a retailer whose regular business was the sale of aircraft, petitioner met two prongs of the test. Petitioner failed to meet the second requirement because petitioner chartered the aircraft, rented the aircraft to its shareholders and depreciated the aircraft for income tax purposes. The commission stated these uses were inconsistent with petitioner's holding of aircraft solely for resale, and instead constituted use or consumption sufficient to subject the acquisition of the aircraft to use tax.*

**12 CSR 10-4.110 Personal Effects**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.115 Documentation Required**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-8 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.120 Presumption**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 620-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.125 Gross Sales Reporting Method**  
(Rescinded March 14, 1991)

*AUTHORITY: section 144.705, RSMo 1986. U.T. regulation 635-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Oct. 24, 1990, effective March 14, 1991.*

**12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Emergency amendment filed Aug. 18, 1994, effective Aug. 28, 1994, expired Dec. 25, 1994. Emergency amendment filed Dec. 9, 1994, effective Dec. 26, 1994, expired April 24, 1995. Amended: Filed Aug. 18, 1994, effective Feb. 26, 1995. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.130 Separately Stating**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.135 Vendor to File Collection Suit**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.140 Exemption Certificates**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 640-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

*Op. Atty. Gen. No. 149, Murray (10-6-76). The director of revenue does not have the right or duty to grant a use tax exemption in the case in which an individual transfers motor vehicles to a corporation in which s/he owns 100% of the stock and the corporation assumes the outstanding liability on said motor vehicle.*

**12 CSR 10-4.145 Audit, No Credit**  
(Rescinded November 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 640-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed May 24, 2000, effective Nov. 30, 2000.*

**12 CSR 10-4.150 Limitation on Assessment**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 645-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.155 Vendor's Responsibility**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 650-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.160 Effect of Saturday, Sunday or Holiday on Payment Due**  
(Moved to 12 CSR 10-102.160)**12 CSR 10-4.165 Bad Debts Credit**  
(Rescinded May 30, 2001)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 655-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Nov. 9, 2000, effective May 30, 2001.*

**12 CSR 10-4.170 Aggregate Amount Defined**  
(Moved to 12 CSR 10-103.170)**12 CSR 10-4.175 Amended Returns**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 655-4 filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.180 Filing Final Return**  
(Moved to 12 CSR 10-103.180)**12 CSR 10-4.185 Filing Returns When No Liability Exists**  
(Moved to 12 CSR 10-103.185)**12 CSR 10-4.190 Payment of Tax**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 655-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018, effective July 30, 2018.*

**12 CSR 10-4.200 Filing of Returns and Payment of Tax**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective March 24, 1986.*

*Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.205 Jeopardy Assessment**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.210 Assignments and Bankruptcies**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.215 Estimated Assessment**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Sept. 2, 1983, effective Jan. 1, 1984. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.220 Calendar Month Defined**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 655-2 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective April 25, 1986. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.225 Fifteen Days Defined – Personal Service**  
(Rescinded January 12, 1985)

*AUTHORITY: section 144.705, RSMo 1978. U.T. regulation 680-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Sept. 7, 1984, effective Jan. 12, 1985.*

**12 CSR 10-4.230 Protest Payment**  
(Rescinded March 30, 2024)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 680-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Aug. 15, 2023, effective March 30, 2024.*

**12 CSR 10-4.235 Acknowledgement of Informal Hearing**  
(Rescinded January 12, 1985)

*AUTHORITY: section 144.705, RSMo 1978. U.T. regulation 680-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Sept. 7, 1984, effective Jan. 12, 1985.*

**12 CSR 10-4.240 Administrative and Judicial Review**  
(Rescinded July 30, 2018)





*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 685-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed Jan. 3, 1996, effective July 30, 1996. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

*State ex rel. Thompson-Stearns-Roger v. Schaffner, 489 SW2d 207 (1973). The legislature's repeal of old section 144.261 and enactment of new section 144.261 abolished the need for review by the tax commission before judicial review could be sought. Act can only properly be held to have intended to restore the prior system of direct judicial review, without intervening administrative review, of the director's (of revenue) decision in sales tax matters. Therefore, after the director had rejected claimant's request for refund of sales and use tax, claimant was entitled to direct judicial review by mandamus, without need to seek review of decision by State Tax Commission.*

**12 CSR 10-4.245 Interest Payment**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 685-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

*International Business Machines v. State Tax Commission, 362 SW2d 635 (Mo. 1962). As to sales tax improperly collected, there is a provision for refund, but there is no provision that refunds bear interest.*

**12 CSR 10-4.250 Liens**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 690-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.255 Who Should Request Refund**  
(Rescinded October 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 695-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-4.260 Claim Form**  
(Rescinded October 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 695-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-4.265 Refund Rather Than Credit**  
(Rescinded October 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 695-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-4.270 Allowance for Defective Merchandise**  
(Rescinded September 30, 2001)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 695-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed March 28, 2001, effective Sept. 30, 2001.*

**12 CSR 10-4.275 Application Required**  
(Rescinded October 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 695-5 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-4.280 Filing Protest Payment Returns**  
(Rescinded March 30, 2024)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 700-1 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Aug. 15, 2023, effective March 30, 2024.*

**12 CSR 10-4.290 Intent of Rules**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 705-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.295 Rulings**  
(Rescinded January 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 705-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed July 14, 1999, effective Jan. 30, 2000.*

**12 CSR 10-4.300 No Waiver of Tax**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 705-4 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

*State ex rel. St. Louis Shipbuilding & Steel Co. v. Smith, 201 SW2d 153 (Mo. 1947). The director may not extinguish a lawful indebtedness to the state.*

**12 CSR 10-4.305 Collection Allowance**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 710-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.310 Timely Filing**  
(Moved to 12 CSR 10-103.310)

**12 CSR 10-4.315 Fifteen Days – Defined Personal Service**  
(Rescinded December 11, 1976)

*AUTHORITY: section 144.705 RSMo 1969. Rule filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 17, 1976, effective Dec. 11, 1976.*

**12 CSR 10-4.320 Sales Tax Rules Apply**  
(Moved to 12 CSR 10-113.320)**12 CSR 10-4.330 Application for Refund/Credit-Amended Returns**

(Rescinded October 30, 2000)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-4.340 Dual Operators**  
(Rescinded October 30, 2004)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Oct. 15, 1985, effective March 24, 1986. Rescinded: Filed April 14, 2004, effective Oct. 30, 2004.*

**12 CSR 10-4.600 Return Required**  
(Moved to 12 CSR 10-103.630)**12 CSR 10-4.610 Annual Filing**  
(Moved to 12 CSR 10-103.640)**12 CSR 10-4.620 Aircraft**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.610, RSMo 1994. Original rule filed June 14, 1988, effective Oct. 27, 1988. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.622 Marketing Organizations Soliciting Sales Through Exempt Entity Fund-Raising Activities**

*PURPOSE: This rule interprets the use tax law applicable to marketing organizations soliciting sales through exempt entity fund-raising activities.*

(1) Sales by marketing organizations through representatives or members of elementary and secondary schools, religious and charitable organizations and other not-for-profit entities exempt from sales or use tax are subject to Missouri use tax on the marketing organizations' net receipts from those sales. Use tax is not due or required to be collected on the amount retained by the exempt organization or that portion of the sales proceeds which will be returned to the exempt organization.

(2) Use tax shall be collected on each item sold in accordance with sections 144.610.2. and 144.635, RSMo and the tax may be collected by exempt organizations' members by a separate statement of the tax due on each sales slip or other evidence of sale.

(3) The marketing organization should instruct the exempt organization that use tax must be collected on the portion of gross receipts returned to the marketing organization.

(4) The tax due may be calculated on the proceeds to be returned to the marketing organization and then added to the original selling price (Example 1) or calculated on the proceeds to be returned to the marketing organization and included as part of the selling price (Example 2).

(5) Example 1: Marketing organization "A" agrees to provide widgets to the band at school "B" to be sold by band members to raise funds for a band trip. The widgets are to be sold for ten dollars (\$10) each, with "A" to receive six dollars (\$6) and "B" four dollars (\$4) per widget. School "B" should collect twenty-five cents (25¢) use tax in addition to the ten dollar (\$10) sales price. The twenty-five cents (25¢) represents use tax at the hypothetical rate of 4.225% on the six-dollar (\$6) taxable receipts and should be remitted by school "B" to organization "A". The four dollars (\$4) received by school "B" is exempt from tax. "A" is required to remit twenty-five cents (25¢) to the Department of Revenue for use tax on its six dollar (\$6) net receipts. It makes no difference whether school "B" (which collects ten dollars and twenty-five cents (\$10.25) from each customer) sends the ten dollars and twenty-five cents (\$10.25) to marketing organization "A" which then returns four dollars (\$4) to band "B" or sends only six dollars and twenty-five cents (\$6.25) to marketing organization "A".

(6) Example 2: Using the same facts as Example 1 in section (5), school "B" could charge ten dollars (\$10) for the widget with the express understanding that the ten dollars (\$10) charged includes the use tax. The tax would be computed on the six dollars (\$6) received by "A". The tax would still be twenty-five cents (25¢) ( $6 \times 4.225\%$ ). "A" would be required to remit twenty-five cents (25¢) per widget to the Department of Revenue. School "B" would receive three dollars and seventy-five cents (\$3.75) per widget sold which would not be subject to tax.

*AUTHORITY: section 144.705, RSMo 1994.\* Original rule filed Feb. 23, 1989, effective Aug. 10, 1989.*

*\*Original authority: 144.705, RSMo 1959.*

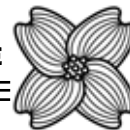
**12 CSR 10-4.624 Change of State Use Tax Rate**  
(Rescinded February 28, 2001)

*AUTHORITY: section 144.705, RSMo 1994. Emergency rule filed Sept. 29, 1989, effective Oct. 9, 1989, expired Feb. 5, 1990. Original rule filed Sept. 29, 1989, effective Jan. 26, 1990. Rescinded: Filed Aug. 24, 2000, effective Feb. 28, 2001.*

**12 CSR 10-4.626 Direct Pay Agreement**  
(Rescinded July 30, 2018)

*AUTHORITY: sections 144.190.4 and 144.705, RSMo 1994. Original rule filed July 2, 1990, effective Dec. 31, 1990. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.628 Accrual Basis Reporting**  
(Rescinded January 30, 2012)



*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Oct. 24, 1990, effective March 14, 1991. Rescinded: Filed July 26, 2011, effective Jan. 30, 2012.*

**12 CSR 10-4.630 Basic Steelmaking Exemption – Use Tax**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Nov. 15, 1990, effective June 10, 1991. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-4.632 Certificate of Deposit – Use Tax**  
(Rescinded March 30, 2001)

*AUTHORITY: sections 144.625 and 144.705, RSMo 1994. Original rule filed Dec. 4, 1990, effective April 29, 1991. Amended: Filed Feb. 4, 1991, effective June 10, 1991. Rescinded: Filed Sept. 27, 2000, effective March 30, 2001.*

**12 CSR 10-4.634 Delivery, Freight and Transportation Charges – Use Tax**  
(Rescinded April 30, 2001)

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Oct. 1, 1993, effective April 9, 1994. Rescinded: Filed Oct. 6, 2000, effective April 30, 2001.*